



Arizona State Board for Charter Schools

Changes to Items Considered by Operational Performance Dashboard's Measure 2a

At its August 9, 2021 meeting, the Board approved changes to the items considered under Measure 2a of the Operational Performance Framework. Measure 2a looks at whether a charter holder's annual audit conducted by an independent CPA reflects sound operations. The August 2021 changes are effective beginning with the fiscal year 2023 operational performance dashboard. The table below compares the items considered beginning with fiscal year 2023 to those considered in prior fiscal years.

BEGINNING WITH FY2023	PRIOR FISCAL YEARS
Timely submission of a complete audit reporting package	Timely submission of a complete audit reporting package
An unqualified audit opinion	An unqualified audit opinion
An audit devoid of first-time medium impact findings resulting in a corrective action plan (CAP) requirement	An audit where first-time medium impact findings resulting in a corrective action plan (CAP) requirement have been completed
An audit devoid of second-time or repeat medium impact findings	An audit devoid of second-time or repeat medium impact findings
An audit devoid of serious impact findings	An audit devoid of serious impact findings
An audit devoid of minimal impact findings that have been identified in two consecutive annual audit reporting packages	An audit devoid of minimal impact findings that have been identified in three or more consecutive annual audit reporting packages

For more information on the Board's Operational Performance Framework, see the [Board's website](#).